



OFFICE OF
Sheriff of Steuben County

206 E. Gale Street Angola IN. 46703

Tax Warrant Information (260) 668-1000 Ext 5120
Indiana Department of Revenue (317) 232-2165

Tim R. Troyer
Sheriff

MULE TRAIN INCORPORATED
6640 S 600 W
HUDSON IN 46747-9535

Warrant #: 10563635
Tax Type: Sales
Liability Period: 12/31/2014
Daily Interest: \$0.07

Total Due: \$1,097.73 As of 08/20/2015

You are hereby notified that a tax warrant has been issued against you for failure to pay taxes due the State of Indiana. Amount due and liability period are listed above. AN ADDITIONAL \$25 PROCESS FEE IS ALSO DUE, per Indiana Code 33-37-3-1, /

This matter can be resolved without any further action against you. Indiana Law provides that the Sheriff of Steuben County may cancel your warrant and all mandated action upon receipt of the full amount due the State of Indiana.

Please remit the above amount, PLUS THE \$25 PROCESS FEE, within 10 days, made payable to SHERIFF OF STEUBEN COUNTY by cashier's check, certified check, or money order. Personal and/or Business checks are NOT accepted.

Mail Payments to:

Sheriff of Steuben County
Attention: Tax Division
206 E. Gale St.
Angola, IN 46703

The Sheriff is charged with the duty of collecting taxes. You must make payment to avoid further action against you. If these are business taxes, the Sheriff may exercise options against the business including closing and selling contents to satisfy the taxes owed. Personal property can be seized and sold to satisfy personal taxes.

If you have questions concerning your taxes or disagree with the amount owed, contact the INDIANA DEPARTMENT OF REVENUE. If you wish to make payment arrangements, contact the Sheriff's Office.



IC 33-37-3

Chapter 3. General Court Costs Provisions for Civil Actions

IC 33-37-3-1

Collection of fees in civil or paternity actions brought by or on behalf of state or political subdivisions

Sec. 1. (a) The fees prescribed in civil actions or paternity actions may not be collected from the state or a political subdivision in an action brought by or on behalf of the state or the political subdivision.

(b) This section does not prevent collecting fees from a defendant when the state or political subdivision is successful in its action.

As added by P.L.98-2004, SEC.16.

IC 33-37-3-2

Indigent persons; relief from or waiver of fees and court costs in civil actions or appointment of guardian

Sec. 2. (a) Except as provided in subsection (b), a person entitled to bring a civil action or to petition for the appointment of a guardian under IC 29-3-5 may do so without paying the required fees or other court costs if the person files a statement in court, under oath and in writing:

- (1) declaring that the person is unable to make the payments or to give security for the payments because of the person's indigency;
- (2) declaring that the person believes that the person is entitled to the redress sought in the action; and
- (3) setting forth briefly the nature of the action.

(b) If a person brings a civil action or petition for the appointment of a guardian under IC 29-3-5, a clerk shall waive the payment of required fees or other court costs by the person without court approval if:

- (1) the person is represented by an attorney:
 - (A) who is employed by Indiana Legal Services or another civil legal aid program; or
 - (B) who:
 - (i) is serving as a pro bono attorney; and
 - (ii) obtained the person as a client through a direct referral from a pro bono district associated with one (1) of the fourteen (14) administrative districts in Indiana established by the Indiana Rules of Court Administrative Rule 3(A); and
- (2) the attorney files a statement with the clerk that:
 - (A) seeks relief from paying the required fees or other court costs;
 - (B) declares that the person believes that the person is entitled to the redress sought in the action;
 - (C) sets forth briefly the nature of the action;
 - (D) is accompanied by an approved affidavit of indigency; and

Sheriffs, please see the information provided to the ISA on collecting additional revenue for your pension fund. IC 33-37-3-1 defines a way that can allow you to contribute more revenue to offset your cost on the pension. The information has been provided by Sheriff Tim Troyer of Steuben County.

Steve,

As per my comments at the Board of Directors meeting Saturday afternoon I have attached a copy of our letter we recently revised that goes out to those we have tax warrants on. Julie has been doing research on this topic for some time now and she has found what we believe to be the path to follow.

The statute reference and attached code states we are not prevented from collecting the "fee" from the defendant. Collecting from the defendant was the primary concern for most Sheriff's as traditionally fees are collected from those requesting the action. The statute that has increased our fee from \$13.00 to \$25.00 covers the fact that we are allowed to collect the fee for tax warrants and IC33-37-3-1 clears the path for Sheriff's to collect the fee when people pay their tax warrant as the action would be considered successful at that time.

We have begun collecting this fee for all tax warrants. The money received is receipted into the Sheriff cash book. At the end of each month the money collected goes on the report of collections to the county auditor and is directed through that into the Sheriff Service of Process fund (same fund the Clerk receipts into with civil process fee collection) which is a direct stream into the pension as prescribed by law.

Hope this helps other Sheriff's that wish to implement this collection in

helping them reduce costs to their pension plan. The legislature has made changes and cleared paths to assist with the deficit on our pensions. We must all follow that path together to show our county council and state legislature we are doing everything we can and with everything that they have provided for us in an effort to preserve it for years to come.

Feel free to forward to the other Sheriff's once you and Elaine have digested all this :)

Tim R. Troyer
Sheriff
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www.steubensheriff.com

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